



APR 2 5 '99

11-30AM

The David J. Joseph Company

April 15, 1999



Surface Transportation Board 1925 K Street, N.W.

Attn: Recordation of Railroad Equipment Washington, DC 20423-0001

To Whom It May Concern:

Enclosed are an original and one copy of the Memorandum of Railcar Lease dated March 10, 1999 between the following parties:

Lessor:

The David J. Joseph Company

300 Pike Street

Cincinnati, Ohio 45202

Lessee:

United States Gypsum Company

P.O. Box 806278

Chicago, IL 60680-4124

Please see the Exhibit A attached hereto, for the Equipment involved in this transaction.

Please file this agreement as a primary document. The fee of \$26.00 is included in the check number 460266.

Sincerely,

THE DAVID J. JOSEPH COMPANY

Shelley Bacon

Shelley B. Bacon Contract Assistant

Enclosure

RECORDATION NO. 22129

MEMORANDUM OF APR 2 6 '99

This MEMORANDUM OF RAILROAD EQUIPMENT LEASE (Memorandum of Lease) entered into this 10th day of March, 1999, is intended to evidence the lease dated as of March 10, 1999 (the Lease), between DJJ TRANSPORTATION SERVICES, INC., a Delaware corporation (Lessor), and UNITED STATES GYPSUM COMPANY, a Delaware corporation (Lessee), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the twenty-four (24) railcars described in Exhibit A attached hereto (the Units). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

DJJ TRANSPORTATION SERVICES, INC.	UNITED STATES GYPSUM COMPANY
By: Vanl & Locking	By: Ract Bon
Name: Paul E. Loebig	Name: Robert J. Zonar
Title: Vice President	Title: Divator, Global Logistics
Date: March 10, 1999	Date: 3/13/99

STATE OF OHIO)
) SS
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this 10th day of March, 1999, by Paul E. Loebig, the Vice President of DJJ Transportation Services, Inc., a Delaware corporation, on behalf of the corporation.

^CSHELLEY B. BACON My Commission expires: Notary Public, State of Ohio My Commission Expires July 22, 2002 STATE OF ILLINOIS SS: COUNTY OF COOK The foregoing instrument was acknowledged before me this 23nd day of Robert W From M. March, 1999, by Kobert w Brown, the Transportation Manager, Rail of United States Gypsum Company, a Delaware corporation, on behalf of the corporation.

My Commission expires:

EXHIBIT A

To the Memorandum of Lease dated March 10, 1999, between DJJ Transportation Services, Inc. and United States Gypsum Company.

DESCRIPTION OF UNITS

Twenty-four (24) railcars bearing reporting marks as follows:

DJTX 60200 - 60223, inclusive

CERTIFICATE

Notary Public

SHELLEY B. BACON Notary Public, State of Ohio My Commission Expires July 22, 2002